

EXHIBIT 35

WHEREAS, Marvel Entertainment, Inc. ("Marvel") and Stan Lee ("Lee") are parties to an employment agreement, dated as of November 1998, as amended by a Settlement Agreement between Marvel and Lee dated April 30, 2005 ("Employment Agreement");

WHEREAS, since the execution of the Employment Agreement, Lee has provided a variety of services to Marvel, including to its subsidiary Marvel Characters, Inc. ("MCI"), within the scope of his employment, including but not limited to writing comic books and introductions to collections of previously published works (the "Works") for which Lee has been compensated accordingly,

Now therefore, in consideration of the payment of \$1 and other good and valuable consideration, the sufficiency of which is acknowledged, it is hereby agreed that:

- (1) The Works were prepared by Lee within the scope of his employment;
- (2) Neither Lee nor his successors or assigns will challenge the work made for hire status of the Works, or any others that he may create in the future for Marvel and/or MCI from time to time;
- (3) If, for any reason, the Works shall be determined not to be "work(s) made for hire," Lee hereby assigns all right, title and interest, including, but not limited to any moral rights to MCI in (a) the Works, and (b) any materials hereafter prepared for Marvel and/or MCI by Lee;
- (4) Lee and his successors and assigns agree to cooperate with Marvel, if requested, to execute any documents Marvel reasonably requests in order to effectuate the terms of this acknowledgement.

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IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first written below.

MARVEL ENTERTAINMENT, INC.

Dated: February 23, 2006

By: 
Name: John Turitzin
Title: Executive VP, General Counsel

MARVEL CHARACTERS, INC.

Dated: February 23, 2006

By: 
Name: John Turitzin
Title: President

STAN LEE

Dated: March 01, 2006

By: 

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